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The Financial System of the United Kingdom. By HENRY HIGGS. New York: Macmillan, 1914. 8vo, pp. x+215. \$1.60.

The writer, who is intimately associated with the financial system of Great Britain, has given here a connected account of the British financial procedure, with a view to informing members of Parliament, the governmental departments, and the public at large on a few fundamentals, and also of offering official advice upon financial organization to inquiring governments. The work is an account of the routine of financial procedure rather than a comprehensive outline of the system as a whole. The reader is taken immediately into the technique of the estimates, of parliamentary procedure on money bills, the manipulation of the budget, the handling of the accounts through the audit office, and the consolidation of the government revenues into the central fund. The latter part of the book deals with the organization of the Treasury department, the public debt, and the Bank of England as the government fiscal agent. The finance accounts throw considerable light on the source of British revenue and how it is spent.

The appendixes, which cover one-half the volume, contain valuable source material, being parliamentary documents having to do with the creation of the finance departments and the regulation of their conduct. This material could be abridged, however, as large portions contain mere detail, and throw no light on the subject-matter.

The book is well written and supplies useful information obtained from first-hand sources. It is brief and the subject-matter is well condensed. To serve best the purpose for which it was intended, viz., that of a guide, the work should be mapped out and more clearly outlined.

Löhne und Lebenskosten in Westeuropa im 19. Jahrhundert. By DR. C. VON TYSZKA. Leipzig: Duncker u. Humblot, 1914. 8vo, pp. 291. M. 8.

An exhaustive analysis is here made of wages and living expenses among the working classes in France, England, Spain, and Belgium as compared with similar data for the working people of Germany. The book has four main divisions. Part I treats of France and discusses family budgets, prices of meals in restaurants, the rents of the poor and fairly well-to-do, and a general comparison of living expenses in working-men's and middle-class families. Part II deals with England. Wages in various occupations are contrasted, food prices are discussed and also expenses for heat, light, and clothing. An interesting chapter takes up the rise in the standard of living of English workmen during the nineteenth century. Part III gives a brief résumé of Spanish conditions, and Part IV of the Belgian situation. The Appendix makes the comparison between these various countries and Germany. Germany's tariff policy, says the author, has had a profound influence on the welfare of her working classes. In England, though there has been no great advance